

## **Article - Tax - Property**

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§1–202.

(a) A person doing business in the State is deemed a resident of the State and of the county and any municipal corporation where the business is conducted if personal property is used in or in connection with the business.

(b) A personal representative of the estate of a decedent is deemed a resident of the county where appointed.

(c) A guardian is deemed a resident of the county where appointed.

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